



INTERNATIONAL OFFICE

THE UNIVERSITY OF TEXAS AT AUSTIN

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Dear Mr. Commissioner,

This letter is in reference to the proposed Social Security Administration rule that would require F-1 visa holders to present evidence that employment has been secured before the SSA will assign an SSN. The International Office of The University of Texas at Austin currently enrolls 3827, F-1 students. Each Fall, approximately 1200 new incoming students arrive in Austin, many of whom are coming to the U.S. for the first time and do not have a U.S. SSN.

We would like to voice our objection to this proposed rule. Under current U.S. immigration regulations, the ability (not requirement) to work on campus up to 20 hours a week is conferred with F-1 status. We strongly feel that imposing a work requirement to the SSA proposed rule is counter to the rights and privileges afforded to F-1 students. Our additional objections are based on the undue hardship our F-1 students would encounter when faced with the following situations:

1. Many students are only able to secure short-term employment. Due to the short-term nature of their jobs, they would need to start working immediately and their employment could actually end before they receive a Social Security card.
2. Many academic departments do not finalize hiring teaching and research assistants until well into the start of a semester. Again the delay in obtaining a SSN would cause undue burden on the student seeking employment and our Payroll Office in making payment.
3. Completing a timely and valid I-9 for employment would be problematic without a SSN.
4. Present practice in the United States often requires that a person have a SSN in order to establish a U.S. bank account, rent an apartment, buy a car, apply for long-term educational loans, or establish utility services.
5. There is the inherent risk that with some F-1 students having SSNs and some having ITINs, an increasing number of problems will arise with employers mistaking an ITIN for a SSN.
6. The IRS would be inundated with ITIN applications for those students who would be ineligible for a SSN but would need an ITIN in order to receive academic scholarships, fellowships or financial aid. Our university currently has a number of acceptance agents for ITIN applications. Currently, the average waiting time for issuance of an ITIN card is two months. Many students could not wait two months or more before payment of their financial aid or scholarship income.
7. Treaty benefits affecting scholarship and fellowship payments are reportable income on federal tax returns. It is common for students to not be working but receive scholarships and fellowships that are exempt from taxation by treaty agreement. Again, if the ITIN process is currently taking about 2 months, treaty benefits exempting scholarship payments would also be delayed or possibly even lost, with the student subject to tax at 14%.

Sincerely,

Deane M. Willis

Deane Willis, Director Student & Scholar Services